

of penalty if after issue of notice or default in payment of first instalment, the payment is completed within 60 days after assessment.

SUBJECT No. 41.

Removal of the penalty in cases where the assessee of income-tax fail to pay the amount in response to notice issued.

Mr. Singri Nanjappa, Tiptur Municipality.

*Mr. Singri Nanjappa.*—When assessee of income-tax fail to pay the tax within the period of time allowed, the amount due may be recovered as an arrear of land revenue without the imposition of any penalty.

*Mr. Karnick Krishnamurthi Rao.*—For merchants and others carrying on transactions individually and earning profits between Rs. 2,000 and Rs. 10,000 per annum, a separate fee, say a licensing fee, may be levied instead of income-tax which causes all the difficulty and hardship complained of.

*Mr. H. Krishna Sastri.*—This is against the policy of Government as regards trade and commerce and should not be accepted.

*Dewan.*—The principle of taxation on incomes is quite different from that of land revenue. The suggestion cannot be accepted.

(REVENUE—(REGISTRATION).)

(No. 42.)

SUBJECT No. 42.

Modification of Rules regarding fees for searching registration references.

Messrs. (a) T. Guruchannabasavaiya and Abdul Nabi Khan Saheb, Tumkur Municipality and (b) Siddagangappa, Ramasamudra Municipality.

(a) (1) *Mr. Guruchennabasavaiya.*—The modified rules issued with Government Order No. P. 5552—Regis. 30-19-9, dated 6th January 1923, lay down that every application for a certified copy, unless made at the time of the registration of a document, shall be considered as an application for search and charged for accordingly. It is therefore prayed that when the date and the number of the document of which a copy is desired is quoted, certified copies may be ordered to be granted without recovery of the search fees.

*Dewan.*—What is the rule in the Madras Presidency?

*Mr. Guruchennabasavaiya.*—I am not aware of it.

*Reply of Government.*—All right, we will examine the matter.

(2) *Mr. Guruchennabasavaiya.*—A difference in the scale of fees, when persons search the books of the Registration Offices themselves, and when search is caused to be made by the officers of the department, may be prescribed.

*Dewan.*—Is the search allowed to be made by the parties? Why should this be done by them? The system of search by the parties is not desirable and the request is therefore not possible to be complied with.

(b) *Mr. Siddagangappa.*—Fees for searching registration references may be fixed at Re. 1-8-0 as before as the recent rates are very prohibitive and work as a hardship on poor raiyats.

*Dewan.*—It is not possible to fix as before.